

THE RUTHERFORD STAR.

BE SURE YOU ARE RIGHT AND THEN GO AHEAD.—Davy Crockett.

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THE RUTHERFORD STAR.

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BY

J. B. CARPENTER & R. W. LOGAN
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POETICAL.

A DYING BOY.

Oh mother, lay thy gentle hand
Upon my favored brow;
Smooth back my hair, oh, mother dear,
For life is fading now.

Oh, mother, is yon sunny land
So bright before me spread?
Are yonder glittering spires I see
The City of the Dead?

Is that sweet music which I hear
The voice of angel bands?
Is this the perfume of the flowers
From that celestial land?

Oh, yes they come—I see them now,
The angels bright and fair;
They have bright wings, too, mother dear,
And flowers are in their hair.

Take hold my hand, oh, mother dear,
A curtain veils my sight;
’Tis but a turbid stream to pass,
And all beyond is bright.

Miscellaneous.

A FOOL STOP.—A blustering fellow who was loudly chattering away in the presence of strangers, whom he was endeavoring to astonish with the recital of his own alleged exploits on various occasions, which he related with a volubility that seemed inexhaustible, and admitted of no question, as he rattled on among his gaping hearers, when suddenly his eye fell upon one whose mouth was not open, but whose eyes were fixed upon him with a significant stare. Taking this to be a sign of disbelief, he angrily demanded:

“What the deuce are you staring at? Eh?”

“I was thinking,” was the grave reply.

“Thinking of what? You looked as if you did not believe what I said.”

“I was thinking, while listening to your interesting conversation, what a blessing it was that the tongue did not grow any longer.”

“Why a blessing?” demanded the chatterer fiercely. “Do you mean to say that my tongue is too long?”

“Quite the contrary, sir; and there’s the blessing, if it had been any longer it couldn’t wag so fast; and besides it might get bitten off.”

This mark of consideration and sympathy for the tongue, induced its owner to give it a resting spell.

THE LARGEST STEER IN INDIANA.—The largest steer in America—and probably the largest in the world, is now in Shelby county, and is owned by George W. Spurrier. He is six years old, weighs 4,000 pounds, and was purchased on the 26th ult. by Mr. Spurrier for \$1,150. He is undoubtedly the finest animal on the American continent.—E.C.

THE MIDNIGHT ENCOUNTER.

A party of us jovial fellows were seated around the stove one evening, enjoying a “social cigar,” relating our personal adventures, telling jokes and “getting off” long yarns. We all noticed that Jim Sangston, a big six-footer, with the strength of an Ajax, an honest countenance, and noted for telling a good yarn, remained silent, and looked as though something “hefty” was weighing on his mind. Turning his head sideways, and ejecting a huge volume of smoke, he began:

“Boys, I had a confounded narrow escape for my life a few nights ago.”

“How was that, Jim?” we all ejaculated in a breath.

“Well, you see, I had been studying anatomy all day, and feeling somewhat used up, I started for home about 11 o’clock, turned into bed, and was soon dreaming of ‘chapless’ skulls, half-carved men, and moonlight raids on graveyards, when I suddenly became conscious of the horrible close proximity of some animal making inroads on my bread-basket. The room was dark; I was alone and unarmed, but I was determined to give the monster battle—I reached down and made a grab for him, but he eluded my grasp. I made another snatch for him, and flung him headlong against the bed-rail. Infuriated by the rough handling, with ears and tail erect, he made for me again. With mouth wide open he seized me by the arm, while I, with all the strength that I could summon, grasped the bed post with my loose hand, swung myself around, loosened his hold, and threw him sprawling on his back in the middle of the bed. Now or never is my time, thought I, and raising up, I threw myself with all my force upon the monster. Seizing him by the throat with my left hand, with my clenched fist I dealt him blows fast and heavy right between his eyes.—He began to gasp for breath, but the terrible exertion was beginning to tell fearfully upon my strength. The old fellow turned himself half over, and by raising himself on his hind legs, released my grasp from his throat! What was I to do? My strength was failing. It was the dead hour of night. Every body in the house was asleep, and to call for help would have been worse than useless! Long before they could have reached me, I would have been in the brute’s power. Great Heavens! he was raising with me! Seizing him by the mane with all my strength, I flung him head first against the wall, and with a dull sound he fell almost exhausted on the bed-rail. In a moment I was on my feet, and before he was aware of my intent, I jumped on him, planting both feet in his stomach. He began to cave in, and as he lay on the bed-rail panting and frothing at the mouth, I sprang out upon the floor, and seizing a boot-jack, I began to lay on with a good will, nor did I cease, till his head was beaten into a jelly. At daylight next morning spots of blood could be seen scattered over the bed-clothes, showing how fearful had been my encounter with this monster bed bug.

A REMARKABLE INFANT.—The Adrine (Mich.) Expositor gives the following incident: A little girl about two years old, and a diminutive little thing at that, while playing with her brother, by some unaccountable accident, fell into a well about thirty feet to the water. The boy gave the alarm, and the mother running out discovered her little darling floating on the water. The bucket was down—it probably went with the child—and the mother, instead of wasting her energies in fruitless screams, caught the rope and swung back the bucket partially under the child. The little hands grasped the pail, and it was drawn to the top and rescued by the terrified but courageous mother. During its perilous journey out, it looked up and several times called out, “Mamma, mamma.” A more thrilling peril and rescue seldom occurs, and, indeed, the whole thing is next to miraculous; but the facts are beyond cavil.

BEAST BUTLER. It is said presented Artemus Ward with a splendid gold watch. Artemus, in the fullness of his heart, was about to return his thanks for the magnificent present, but was prevented by the Beast: “No thanks, it cost me nothing, and I have a barrel of them left.”

TAKING UP THE CROSS.

This matter of taking up the cross is one of vast importance. Our blessed Saviour makes it the test of discipleship—a badge by which his true followers are to be known. “If any man come after me, let him deny himself, and take up his cross and follow me.” It is evident from this, that cross-bearing is something that is to distinguish the whole body of the faithful—something that is vital and essential to their occupying a place in the army of the Lord.

And yet there are few matters appertaining to the divine life, upon which greater mistakes are made by professors of religion. Many make the taking up of their cross to consist in things that to them are no cross at all, but rather a matter of indulgence and personal gratification. There are many, it is to be feared, whose chief idea of taking up the cross, is to speak in meetings. We have heard in the prayer-meeting a succession of entreaties from the beginning to the end, that the people should take up their cross, which was well calculated to produce this impression. No doubt there are many who could speak in such meetings to edification, who yielding to natural timidity are often silent. To such it is a real cross to speak, and one they ought promptly to bear for Christ’s sake. It is a shame for such to sit still and see a meeting drag, while they selfishly indulge their own feelings, which they ought rather to crucify. But there are others to whom it is no cross at all to speak in meetings, and they are only deceiving themselves when they think it is. It is those that are compelled to listen to them who are made to bear the cross, if there is any cross-bearing in the case.

In bearing the cross, we often find the path of duty a rough and thorny path, and one that nature won’t choose to tread. It will often be necessary to go in direct opposition to all our natural feelings, and tastes, and prejudices. We will often feel called upon by the voice of God in the Bible, to do things that are quite mortifying to our natural pride, and be made to know something of what Paul means by “crucifying the flesh,” and being “crucified with Christ.”—*Christian Times.*

THE INEVITABLE RESULT.—The course of the radical majority in Congress is producing disastrous effects in the business and commercial relations of the country. The New York Herald says “there is now no sale for goods produced by our manufacturers. Presently the manufacturers will have to stop work. Then we shall see thousands of people thrown out of employment, starvation staring them in the face, their children crying for food. Riots will follow, and perhaps a revolution. Why is all this? Not because of the high price of gold, for gold is lower than at any time during the war. Not because of the tariff, for that has been changed since the war. No; it is because a few dozen radicals in Congress have made up their minds to ruin the country or carry the next Presidential election by negro votes or by exclusion of all votes from the South. It is because another rebellion, more wicked than the last, is tugging at the vitals of the nation. It is because a few men at Washington prefer their party to their country.”

There are only two States in the Union where the negro is allowed to vote without a property qualification. They are Vermont and New Hampshire, the former of which has eighty negro voters, and the latter one hundred and ninety.

FOR HEAVEN IN HORSES.—Take smart weed, steep it in boiling water till the strength is all out; give one quart every day for eight or ten days. Or mix it with bran or shorts. Give him green or cut-up feed, wet up with water, during the operation—and it will cure.

THE TOMATO.

Until within a few years very little was known in this country of the tomato. It was grown as an embellishment in the corner of some flower garden, and called the Love Apple. Now it is an article of daily food; and in a few years it will be in common use in almost every part of the globe. Its culture and use everywhere extended, just in proportion as exact and reliable information on the subject is spread. Everybody knows something of the value of the tomato as a fruit, and how we should miss it were it raised no more. But very few persons know how easily and abundantly it can be grown in perfection, how cheaply it can be preserved for future use in many forms, and its valuable properties as conducive to health and vitality. I will speak only on two or three of these points.

MODE OF CULTURE.—Germinate in a hot house, hot bed, or kitchen, for very early fruit transplant when quite small into pots. The tomato improves by every transplanting, and each time should be set deeper. From the time four or six leaves appear, pinch or cut off the larger or lower leaves and the terminal buds, and continue this process of pruning till the fruit is far advanced, so that when ripe the bed will seem to be covered by one mass of large, smooth even sized tomatoes, of the richest pomegranate color—and the leaves hidden by the fruit.

Set the plants three or four feet apart, in the warmest spot you have, and let them fall over to the northern frames twelve or fifteen inches high, or on pea bushes or anything to sustain them, keep the fruit from touching the ground, which delays ripening, creates mould, invites cutworms, and always gives the tomato an earthy taste. Try for only one cluster, [the first that blossom] and cut every thing else gradually away. This will give you tomatoes in perfection in the late latitude of Buffalo, four or six weeks earlier than they are usually ripened in our climate. If you wish late tomatoes, pull up each plant by the roots, (just before the frost comes) and hang them up on the south side of the building, top down, with a blanket to roll up days and let fall nights. When ice makes, hang them up in any room that does not freeze, or in a dry cellar, and you will have fresh tomatoes all winter—somewhat shrivelled, but of fine flavor.—Ex.

The following is said to be a sure cure for ingrowing nails. Let the nail grow tolerably long, take a sharp knife and cut out a piece the shape of a saw tooth in the centre of the nail as deep as possible, and in three or four weeks the sides of the nails will grow ‘ort,’ so they can be pared as the matter AVOID wearing tight shoes afterwards and the remedy is sure.

THE CHOLERA AT NEW YORK.

The New York Express, of Wednesday evening, says: The cholera in the Lower bay still continues its ravages among the patients on the hospital ship, whose numbers are daily increased by the new accessions from the Illinois. All the arrangements which have been made up to the present day have failed to check the progress of the disease. It was reported at the upper quarantine this afternoon that eight additional deaths had occurred on the hospital ship since Dr. Bissel prepared the list of the sick and dead, published in our last edition.

There is said to be only one physician. Dr. Harcourt, now attending the seventy-three patients in the hospital—Dr. Bissel’s illness preventing him from the usual performance of his duty. Another physician, whose name has not been ascertained, will be sent down to the ship to-morrow. Nurses are also needed to minister to the sick. Three have been engaged and will proceed on their errand of mercy to-morrow.

It is now deemed probable that a cholera hospital will be established at Coney Island.

DESERVES A PENSION.—A Louisville paper says that there is an old man upward of ninety years of age, residing in the neighborhood of Knoxville, Tenn., who is known by the name of “Grandpa Davis.” His wife has given birth to twenty-nine children, twenty eight of whom are living. They furnished the Union army in the late war with twenty five recruits. Is there another man who deserves the appellation of “loyal to a greater extent than Grandpa Davis?”—Does he not deserve a pension at the hands of a government which has contributed so largely to save?

MIKE S.—, of the—st Illinois Infantry, was known throughout the entire division to which his regiment belongs as a wit. During General Sherman’s famous march from Atlanta to the sea, General Kilpatrick in one of his fights suffered severely in horses. To replenish this loss General Sherman ordered that army commanders take from the infantry all horses ridden by unauthorised persons, and turn them over to the cavalry for use. It was done accordingly, and of course, among many, a large number was found to be entirely worthless; these were ordered to be shot.

The morning after the general’s seizure of animals a party of officers—Mike S.—among them—was riding past the spot where the worthless horses were being shot. As the party rode up a shot was fired, and an old animal tumbled over, and a soldier cried out, in the rich brogue of old Ireland:

“Bedad, boys, but wasn’t that a nice shot!”

Mike heard the remark, and turning to his companion, said:

“Gentlemen, I understood that these horses were taken for Kilpatrick; but it appears they were taken for Patrick to kill!”

“Papa,” said a boy, “what is punctuation?”

“It is the art of putting stops, my son.”

“Then I wish you would go down into the cellar and punctuate the beer barrel, as the beer is running all over the floor.”

Nothing was so dreaded in our schoolboy days as to be punished by sitting between two girls. Ah, the force of education! In after years we learn to submit to such things without shedding a tear.

A miserable old bachelor, who knows that the present is not leap year, says: “If you meet a young lady who is not very shy, you had better be a little shy yourself.”

To the charitable. Wanted a barrel of sugar to sweeten the gentleman who has been “secured by misfortune.”

Wanted a plummet line long enough to sound the depths of human misery.

A bit of a Paradox. When shoemaker goes to make a boot, the thing he uses is the last.

It is funny to see a young lad with both hands in soft dough and mesquite on the end of her nose.

CIRCULAR.

Sheriffs, List-takers, and Others.

PLYMOUTH, N. C., April 2, 1866
KEMP P. BATTLE, Esq.,
Public Treasurer Raleigh, N. C.

Having been selected as one of the tax list takers, for Washington County, I propose to submit some few questions under the Revenue Law for your decision, upon which doubts may arise, and which are not sufficiently clear, either from the law itself or your circular.

SECTION 2.

1st. Any person liable to pay poll tax rents a farm for a year and lives on it, on the 1st of April; who is to give him in and pay his poll tax?

2nd. If the renter of the farm hires one or more persons, liable to pay poll tax, who also live on the farm the 1st of April, who is to give him or them in and pay his or their poll tax?

3rd. If a merchant, or other person, rents a house and lot in town for a year, and resides on it the 1st of April, who is to give him in and pay his poll tax?

4th. A merchant lives on rented premises, and employs clerks and servants who reside on the same property, on the 1st of April; who gives them in and pays their poll tax?

5th. A is the owner and keeper of a hotel; B, and C, board with him on the 1st day of April; who gives B and C in and pays their poll tax?

6th. A lives on B's land and works with C, who gives A in and pays his poll tax?

In all these cases, you will see the landlord has no means of retaining for the taxes, as allowed by section 2d., and it may be that all of the persons referred to have taxable property to be given in in their own name.

2d. Do the provisions of sections 3, 4, 5, 6, 7, 8, and 12 go back twelve months from the 1st of April, 1866, except with reference to those subjects on which taxes have actually been paid, under the Revenue Ordinance of the Convention?

3d. Are the subjects taxed by schedule 6 also taxed by section 8th?

4th. Section 8th. In estimating income it is to be estimated for 12 months preceding the 1st of April, 1866, exclusive of income on those subjects on which taxes have been actually paid, under the Revenue Ordinance of the Convention?

5th. Section 8th. In estimating income does the word "taxes," to be deducted, include all taxes paid, federal, town, county, &c., as well as State taxes.

I am under the impression that you have to furnish blanks on which to take the lists of taxable property; if so, please forward them early, together with your reply to these enquiries, as the time is near at hand when the list has to be taken.

I am, sir, very respectfully,
CHARLES LATHAM,

REPLY OF PUBLIC TREASURER.
TREASURY DEPARTMENT OF N. C.,
April 13, 1866

Col. Charles Latham:

DEAR SIR:—Your first series of questions relates to the proper construction of that portion of the proviso of sec. 2, schedule A, Rev. act, requiring employers and owners of land in certain cases to pay the poll tax of their employees and tenants. The proviso, heretofore applied to free negroes, has been a long time on our statute books. The object of the law-makers was to collect poll tax from those usually having no property and returned as insolvents. Hence employers are made liable for the poll tax of their employees and are allowed to save themselves by retaining the tax out of the wages due by them. And persons permitting men subject to poll tax to live on their land must pay such tax, it being supposed that the land owner will be able to make such terms with his occupant as will, without loss to himself, secure the State.

I do not understand, however, that landlords are liable for their tenants holding definite leases. The words of the act, "living on his land or in his house, by consent of the owner," are not, I think, appropriate to cases of leases for a term. Indeed, the owner of a lease is often by his neighbors called the "owner of the land," although not entitled to the fee simple in the common language of the country, those spoken of as "living on the land" of another, are mere occupants. At the will of the owner, subject at any time to be removed. The expression is never used of those holding valuable leases.

Adopting this construction, it is not difficult to answer your questions on this point.

SECTION 2.

1st and 2nd. B. rents a farm for a year and lives on it, on the 1st of April. He must list himself and his employees and servants liable to poll tax, and see the tax paid.

3rd and 4th. A merchant rents a house and lot in town for a year; he pays the poll tax of himself, his clerks and servants,

5th. A hotel keeper is bound, by the law of his profession, to entertain all persons demeaning themselves properly, whom he can accommodate. I do not think it within the spirit of the law to hold him responsible for the tax of those happening to board with him on the 1st of April. The law, as I mentioned above, was aimed at a different class of cases.

6th. A lives on B's land, and works for C. Both B and C are liable, but it will generally be best to hold C, as he can retain the tax from wages of A.

Your other questions relate to the construction of other sections, schedule A.

2nd. The provisions of sections 3, 4, 5, 6, 7, 8 and 12 apply and operate during the year preceding the 1st of April 1866, excepting those subjects on which taxes have already been paid under the Revenue Ordinance of the Convention. See section 5 schedule C.

3rd. The income tax under section 8 is in addition to all other taxes imposed in the Revenue act, except when laid on gross receipts, and dividend, and profits. The tax of section 8 is in addition to that of section 6, which is on notes, bonds &c.—If A has an income of one thousand dollars and has the money on hand the 1st of April he must pay one dollar on the same.

4th. Section 8 is expressly on net income "during the year preceding the 1st of April in each and every year;" therefore from April 1, '65 to April 1, '66.

5th. The taxes to be deducted from the income include Federal, State, County and Town taxes. All except the income tax itself.

Section 75 of the act for collection Revenue makes it the duty of the Comptroller to furnish forms of tax-lists. I am informed that these blanks have all been forwarded.

I thank you for calling my attention to the foregoing points and hope you will communicate to me any other difficulties which may arise in carrying out your duties under the Revenue law.

Very respectfully,
KEMP P. BATTLE,
Public Treasurer.

In addition to the questions propounded in the letter of Col. Latham, many letters have been addressed to me concerning the construction of the Revenue acts and my answers have been in substance as follows:

1st. The constitution provides that "all free males over the age of twenty-one years and under forty-five years, and all slaves over the age of twelve and under the age of fifty years, shall be subject to capitation tax." There are now no slaves in the State, and hence all males between the ages of twenty-one and forty-five, whether white, free negroes or freedmen, unless exempted for bodily infirmity, are subject to poll tax.

2d. Under section 6, schedule A, bonds and other securities not due are not required to be listed. Bonds of the State issued prior to 23d February, 1861, are not taxed.

3rd. Section 32, schedule B, has been by mistake, made a separate section, instead of a part of section 30, as was intended. Distillers of spirituous liquors from grain are required to obtain license from the County Court, or seven justices, at the end of 30 days from March 12th, 1866. They pay nothing for this license, which is given by the court or seven justices (who ought to act together as a body) and not by the Sheriff. I find no authority for the Sheriff to examine the distillers on oath as to the number of gallons distilled by them, but will ask the Convention to supply this defect.

4th. Section 16 imposes a tax of "\$50 for one year" on retailers of liquors, &c. I think this means they are to pay \$50 for the year their license continues as ordered by the County Court. This tax is independent of the Convention tax on retailers, which was a special tax for the year 1865.

5th. Sections 79, 80, and 82 of the act for collecting revenue settles the time when licenses granted by Sheriffs to merchants, &c., expire. As the law stands, merchants, &c., must give in their purchases from July, 1865 to January, 1866. This probably was not intended by the General Assembly, as the Convention tax was levied on the same subjects, and I will call the attention of the Convention to the hardships of its operation, in the hope that body will confine the tax to purchases, &c., since the 1st of January, 1866.

6th. Book sellers are liable to pay on their purchases under sec. 21, sched. B. Proviso (3.) sec. 27, only exempts book peddlers from the necessity of proving character and getting license as required of other peddlers.

7th. Produce brokers do not pay on their sales under sec. 21, sched. B.

8th. A person purchasing bank bills, for his own use, is not a broker within the meaning of sec. 8, sched. B.

If A, a broker in Raleigh, has an agent in Greensboro, who appoints B. in Winston, the exclusive duty of B. being to buy up bank notes for the Greensboro agent, B. is liable to pay tax as the agent of a broker, and B. on learning the provisions of the present revenue law, cannot by ceasing to do business avoid payment of the tax. He has no grounds of complaint because the same law [1858-9, as amended 1860-1] has been in existence since January 1st, 1866, having been restored by the Convention.

9th. Section 29, schedule B. If a farmer distills liquor, the products of his farm, he can sell it by peddling through the country without being taxed as an

itinerant. But a distiller who peddles his liquor, not the products of his farm, must pay under the above section.

10th. If a man in Orange distills liquor and sends it to a commission merchant for sale, the distiller does not pay as an itinerant, and the commission merchant, not having purchased the liquor, does not pay under section 21, schedule B, but must list his profits under section 8, schedule A, as "income."

If other questions are presented, hereafter, my answers will be sent to all the sheriffs.

KEMP P. BATTLE,
Public Treasurer.

THE STAR.

J. B. CARPENTER, } Editors.
ROBT W. LOGAN, }

WEDNESDAY, MAY 9, 1866.

TO OUR FRIENDS.

We sent out last week, and will send out again this week specimen numbers of the STAR to our friends, and we hope they will bestir themselves to aid us in the circulation of our paper. All who have lists of subscribers will oblige us by sending them in soon. We have received lists from some of the Post Offices which are very flattering to our enterprise, and, if our citizens will come up to our help we will make them as good a paper as we possibly can.

As soon as we receive some material which we have ordered, and good paper we will enlarge the STAR, and will try and make it more interesting to our readers.

We publish in this number the Circular of the Treasurer of the State in relation to listing taxes, it is true the time for listing is about up, yet it will be a source of information to know the construction put upon some important points in the Revenue law, by the Treasurer.

The Civil Rights Bill, the Stamp Act and other important matter will be found in this number, and our friends would do well to file this paper for future reference.

We have made arrangements with Laogn our Raleigh correspondent, by which we will receive a weekly letter from the city of Oaks, his first letter will be found in another column, we flatter ourselves upon having secured his services, as it will enable us to lay before our readers the latest news from a reliable correspondent.

THE WHEAT CROP.—From what we have seen, and from conversation with our farming friends we are pleased to state that the wheat crop in our County is flattering. It is true that there has not been as much grain sowed as usual, but our farmers have taken more pains with their lands this season, and we are satisfied that it will prove to all that heretofore too little attention has been paid to properly preparing the lands, and that a few acres well manured will produce more, than many acres half prepared.

We are requested to state that Col. C. L. Harris, will leave for Raleigh about the 20th inst, and he will receive and carry, for any of his friends, subscriptions for any of the following newspapers, Raleigh Standard, Progress and Enterprise.

Lawson Minz a Freedman was committed to jail last Saturday evening, charged with stealing corn, better work for your bread, lest you may get board at the expense of the County. Our citizens would do well to keep their corn cribs well locked for corn is scarce.

If you want to buy new goods, good goods, and cheap goods call at Sumner & Clark's. See their advertisement.

See also Col. Fagg's advertisement and bring in your Bacon.

MAY CELEBRATION!

We take great pleasure in publishing in our paper of to day, the celebration of May, by the Teacher and scholars of Rutherford Academy.

We are sorry to say we were not present on the occasion, and therefore prevented from giving decided opinion in favor of the entertainments etc.

However from what we can learn, the celebration was conducted in such a manner as to meet the most extravagant expectations of all those present. We feel that we cannot too highly compliment both Teacher and scholars, the Teacher deserves much praise for his untiring devotion to the advancement of his scholars; and too much credit cannot be given to the scholars for their industry, and attention to their studies.

We wish the scholars much success, and hope they may become objects of pride among their friends and patrons.

The Teacher, we hope may be well rewarded.

The exercises of Rutherford Academy, commenced on the evening of May 1st, at 8 o'clock.

Opening Address by Miss Alice Craton, followed by the coronation.

Miss Mary Sue Davis, Queen.
Miss Katie Duffy, 1st Maid of honor,
Miss Sallie May, 2nd " "
Miss Alice Craton, 3d " "
Miss Delia Mitchell, 4th " "
Miss Mollie Hayes, 1st speaker.
Miss Sallie Craton, Scepter bearer.
Miss Maggie Craton, and Miss Maggie Jones, Crown bearers.

Coronation Dialogue by Miss Ida May, and Miss Sallie Craton, after which pieces were recited by the school, and compositions read by Miss Delia Mitchell, Master Charles Duffy, Miss Sallie May, Miss Katie Duffy, Miss Mary Sue Davis, and Miss Alice Craton. The exercises were then closed, farewell address by Miss Katie Duffy.

May 2nd.—The school assembled with the patrons and many friends, at Oak Grove. Dinner was then announced, after which toasts were delivered by Messrs. Whitesides and DePass.

THE LONDON TIMES on the Veto.—The London Times, in some remarks on the veto of the Civil Rights bill, speaks of the President as "representing the common sense and practical wisdom of the community," and as having "hitherto shown singular sagacity and firmness," and says, "there can be no doubt of President Johnson's warm and strong feeling for the colored race, and his hearty desire to make the best bargain for it within the compass of circumstances." Speaking in the same connection of the failure of the British experiment of civil equality and the right of self-government given to the negroes in Jamaica, the Times says:

"All the negro's instincts and habits go in the other direction. He is careless, credulous and dependent; easily duped, easily frightened, always the ready victim of the stronger will. He is material for the hands of any body who wishes to make use of him. Invested with political rights, his race must be a magazine of mischief."

Internal Revenue Decision.—The Commissioner of Internal Revenue yesterday rendered an important decision upon deductions from income. He decides that all expenses for insurance upon property and all actual losses in business may be deducted from the gross income of the year; but losses sustained after December 31, 1865, cannot reduce the income for the year. Losses incurred in the prosecution of one kind of business may be deducted from gains in another, but not from those portions of income derived from fixed investments, such as bonds, mortgages, rents, and the like. He instructs assessors to be careful not to allow the deduction of amounts claimed to have been lost in business, when in reality they should be regarded as investments or expenditures, as when merchants expend money in farming or gardening for recreation or adornment rather than pecuniary profit.—Wash. Star.

OUR RALEIGH CORRESPONDENT.

DEAR STAR:—Very hastily I drop you a short news letter.

The city of Oaks is dull nothing of interest going on. Trade is dull. All the stores are full of new spring goods, and we young men have the exquisite pleasure of seeing the fair sex, every evening promenading the streets, with their new dresses.

The Standard, Sentinel, Progress, Recorder, and Enterprise, are all getting along as well as the times will admit. The freedmen are taking advantage of the Civil Rights bill, and are filling both galleries, in the House and Senate, at Washington in such manner, as ladies of the most extreme radical stripe, are compelled to leave them.

CHOLERA.—Several cases of cholera, have been found on a ship in New York harbor. no cases in the city yet, the general impression is; that this terrible disease will not infect any but the cities and towns on the coast.

Gen. Meade is lying very ill at Eastport, Maine.

The Reconstruction committee have reported an amendment to the Constitution, to disfranchise every man over twenty-one years of age, that served voluntarily in the late war, from voting for President and Electors and members to Congress. Nothing done with it yet.

The freedmen and women here, celebrated yesterday, the first day of May; they marched up and down Fayetteville street, had a big dinner, and broke up without any disturbance.

The Methodist Sunday School will leave in the morning for Kittrell's Springs, to have a celebration. The Baptist Sunday School will have theirs on the 18th inst.

The Baptist State Convention meets in this city on the 23d of this month.

A riot occurred to day, I learn by telegraph, in Memphis, Tenn., between the city police and negro soldiers, one white man killed and three wounded, ten negroes were killed and a number wounded.

The trial of Maj. Geer, of Florida, for inhuman treatment of United States soldiers, at Salisbury, still continues. It has been on hand thirty eight days, will continue some two or three months yet.

High water in Louisiana, is destroying all that the farmers have done so far, they are in despair.

Since I commenced writing I see that five cases of the cholera on board the ship in the harbor in New York, have proved fatal.

All that I have written is the very latest.

LAOGN.

Raleigh, May, 2nd, 1866.

The Ruling Passion Strong In Death.—We have read somewhere of a hard case whom his friends had tried every way to reclaim from his confirmed habits of drinking. As a last experiment they took him one night, while dead drunk, and placed him away in a coffin. In order to convince him still stronger that he was dead and gone, a friend consented to disguise and stow himself away in another coffin to watch the effect, and carry out according to circumstances the serious joke.

Having got over his nap, the hero of the story raised himself slowly in his coffin the next morning and looked around with no little surprise. Seeing the other man in the same fix, he shook his mummy head and rubbed his eyes and said:

"Hallo, stranger, can't you give an item?"

"You? why you're dead and buried."

"You don't say so?"

"Yes, but you are."

"Well, you're in the same bad snap, ain't you?"

"Yes, I am, too."

"Poor fellow! Well, I must have died very sudden, anyhow. I was out on a regular spree last night."

"Oh, me, you are mistaken. You have been dead and buried three years."

"The devil I have! Well, it don't seem long to me. How long have you been here, I'd like to know?"

"Five years."

"Five, eh? Well, as you have been here longer than I have, and know the place better, just tell me where I can get a good gin cock-tail?"

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OBITUARY.

'Tis the sad, sweet hour of twilight,
while seated in my favorite haunt, and
gazing upon the bright face of Venus:
the only gem that now decks the blue
vaults of Heaven, appropriate to my
feelings, do I find these beautiful lines
of Doane's:—

"Oh how powerful to hearts that mourn,
The magic of this twilight sky;
To bring again mid vanished scenes,
The happy eyes of days gone by,
Again to bring mid bursting tears,
The loved and lost of other years."

Yes, this is the hour, memory un-
clasps her golden book, and one by one
the sacred pages of the past year, is
perused; a year in which we have ex-
perienced pleasures, that will never be
erased from the tablets of our memo-
ries; but alas! to our agonizing hearts
it has brought too, disappointments, and
bereavements. Most sadly, but fondly
do my thoughts linger on that calm
evening, the 22nd, of June, 1865, when
life's dream closed with our precious
brother Dr. Spencer Eaves, of Ruther-
ford, N. C., aged 24 years. For four
long, weary years he had been exposed
to the hardships and perils of a soldier's
life, but in answer to the many prayers,
waited on wings of love, to a "throne
of Grace" in his behalf, he was per-
mitted to survive the war and return
home. His comrades say a kinder phy-
sician, a more willing and valiant sol-
dier never entered the "tented field."

He had a heart that ever felt for an-
other's woes—a hand ever ready to re-
lieve the distressed. And within our
family circle his death has left "an
aching void the world can never fill."
He was a most dutiful son, kind, affec-
tionate, and indulgent brother. Memo-
ry can recall no time in which a harsh
word ever fell from those dear lips, to
parents, brothers or sisters.

But 'tis not my intention to recall his
many virtues, though I know with those
who knew him, I would find sympa-
thizing and believing hearts, for with all,
but "to know him was to love him."

Oh! what a happy home was ours,
but one year ago, when our soldier
brother returned, not on a short "leave
of absence" from the army, but as we
then thought for a long time to gladden
our hearts and homes with their pres-
ence. No dread of an early separa-
tion, the "terror—king—Death" had
never left his impress on our hearts, and
there was indeed naught to mar our
happiness, as we, a joyous group, were
wont to assemble together, to enjoy
each other's society. Most sincerely
we feel—

"That of those who cluster 'round
The altar and the hearth,
Have gentle words and loving smiles;
How beautiful is earth."

But, alas! one treasured link from
our golden chain was soon to be severed.
Ah! 'tis well we cannot "pierce the
shades of dim futurity," or how oft
would we weep for sorrows in store for
us, instead of building pleasure-castles
so fleeting; 'tis pleasant to recall in fan-
cy at least, these few past days, the
happiest of my life, yes

"Tho' God calls our loved ones, we love
not wholly what He hath given;
They live on earth in thought and deed,
as truly as in His Heaven."

Little did we then dream when an-
ticipating so brilliant a future for our
loved one, that in ten short days he
would be lying in the grasp of a terri-
ble fever, only to be released by life!
"Angel of Death." But such is life!
To-day we may be as rosy as Hebe, but
ere the setting of to-morrow sun, our
souls may be launched into eternity.—
Perhaps we too deeply placed our affec-
tions on the transient pleasures of this
world, and neglected to render the
homage due our kind Father. For this
reason it may be, He so severely pierced
our hearts, but "as our trials are intenser
here, we have a noble strength in life."
Even though a year has
nearly passed I cannot think of that
loved form as lying in the cold and si-
lent grave, but alas! 'tis a sad, sad re-
ality—but methinks I will see it again
"radiant with that light that shall never
fade."

After four weeks of severe sufferings,
our brother's earthly pilgrimage ended
in peace, joy, and everlasting life. To
him Death had no sting. He frequently
expressed his resignation to the will of
God. But a few minutes before he died,
while the cold dews of death were on
his brow, his face radiant with divine
glory, to us who had gathered round his
bed, his words were "meet me in
Heaven, sweet Heaven." Beautifully
did he talk of this world not being the
one for joy. His sight then failed, but he
said all he wished was to see us in
heaven, and that he truly felt Jesus
was with him. Thus calmly, sweetly,
serenely, without an effort or a pang
his happy soul on pinions too bright for
Earth, took its flight to bliss unknown;
and oh! that smile of ineffable sweetness
that still rested on his face, made me
to wonder, can this be death? How
strikingly grand is the death of a Chris-
tian! yes, our brother is gone, but sweet
thought, that he is now an angel with
God; and though it does indeed fill us
with painful emotions to know we will
never more hear his joyous laughter
receive his affectionate caress and kind
words, we must remember 'tis God
that hath bereft us, and may we be en-
abled to say "His will, not ours be
done," and oh! may our weary and de-
pressed hearts feel consoled in his hap-
py death knowing he has left us an
imperishable treasure, that if we so
live feeling that "the Spirit of God,
beareth witness with our spirits," that
we are children of His, we can meet
dear Father beyond this "vale of tears,"
oh! "blessed hope of a reunion with our
loved ones."

our lost and much loved brother, but for
a little while, for only a few years at
farthest shall slip from the "fingers of
Time," ere we too will be called "to
that bourne from whence no traveller
returns," and
"When soon or late, we reach that coast,
O'er life's rough ocean driven;
May we rejoice, no wanderer lost,
Our family in Heaven."

JENNIE.
Rutherford, May 5th, 1866.

New York, May 1.—The news of
the fight between the Liberals and
Imperialists, in the State of Oaxaca,
has reached Aspinwall.—The former
were defeated. The Imperialists
captured a large supply of ammunition
arms and money.

Valparaiso has been bombarded by
a Spanish fleet, and \$20,000,000
worth of property was destroyed.
Great blame is attached to British
and American admirals, for not inter-
fering with their ships to prevent such
wanton destruction, instead of leaving
the harbor.

CHARLOTTE PRICES CURRENT.

Cotton.—18a19, gold.
" 24a25, currency.
Corn.—\$1 45 per bushel.
Flour.—\$1 4a15 per barrel.
Wheat.—\$1 75a2 00 per bu.
Oats—I 00 per bushel,
Peas—1 40a1 50 per bushel.
Tobacco—75a80c per pound,
Coin—Gold 25c premium.

NEW GOODS! NEW GOODS!!

SUMNER & CLARK.

[MILLER'S OLD STAND.]

WE have on hand and are receiving
a large and well assorted stock of
SPRING AND SUMMER GOODS.

Consisting of,
LADIES' AND GENTLEMEN'S
DRESS GOODS,

HATS,
CAPS,
BOOTS,
SHOES,
SUGAR,
COFFEE,
HARDWARE,
CUTLERY,
DELF, &c., &c.

Give us a call, we strive to please,
and will not be undersold.
Country produce of all kinds taken in
exchange for goods.
Bank Notes taken at their value.

SUMNER & CLARK.
May 9—no.2—tf.

PROSPECTUS OF THE Cosmopolite.

ON the first of January we will
commence the publication, in the
City of Baltimore, of a monthly literary
Magazine. There is no publication of this
character now issued South of New York
City and the closing of the war has left a
large portion of the people of the country
with no literary representative.

The Cosmopolite will be devoted to
literature, art, scientific papers and gene-
ral reading, and we shall number among
its contributors some of the first literary
men of the South, with others from the
North and from London and Paris.

All matter not original will be carefully
selected from the newest and best of the
English, French and German publications,
and its Editors will spare no effort or ex-
pense, to make it rank with the very first
magazines of the country.

As its name imports, we have establish-
ed the Cosmopolite upon no sectional ba-
sis. We hope to make it the organ of
general literature alone; and will be un-
influenced by any party or clique what-
ever.

It will be mailed to subscribers in any
part of the country upon receipt of the
following

SUBSCRIPTION.
Single Copies for one year \$4 00
Five " " " 18 00
Ten " " " 33 00

The Cosmopolite will be generally dis-
tributed among the Merchants and Plant-
ers of the South, and we will add, for their
information, a few advertisements at
moderate rates.

Liberal deductions will be made to
booksellers and newsdealers.
Newspapers publishing this prospectus
and sending a marked copy to the un-
derigned will receive a copy of the ma-
gazine.

Address DELEON & CO.,
P. O. Box 266, Baltimore, Md.

WANTED.

3000 lbs, Bacon,

For which I will pay SPECIE or
GREENBACK.

J. A. FAGG.
May—9 no.2—tf.

A LIST OF LETTERS

REMAINING in the Post Office at
this place. May 1st. 1866.

A
Anderson John
Anderson, Miss, Margaret 2.

B
Bailey, A. C. Beekler, Augustus
Bennic Phillip Blanton, David G.
Bolens, Berry Bostic, W. H.
Bradley, Mrs. Nancy Broyles, J. McB.
Bradley, Mrs. Amanda Burge, Wm. P.
Burgis J. C.

C
Cantrell, Henry Carson, Mariah C.
Carson, Miss Louisa Chase, Chester
Cochran, James R. Colclough, Miss M.F.
Covington, Wm. P. Caldwell, Rev. I. A.

D
Davis, P. R. Dumwoody, James
Dunwoody, David Dean, John
Dunwoody, David M.

E
Ervin, Miss Nancy Erven, Miss Sarah
Engle, J. F.

F
Farnsworth, A. D. Fletcher, A. J.
Fowler, Belle (col'd) Floyd, Mrs. Nancy

G
Goode, P. D. Gennas, James
Grady, Banister & Co.

H
Howell, Patton Harrison, D. J.
Huckbay, Miss Sarah Hyder, A. L.
Hamilton, Miss M. H. Harmon, Joseph
Haras, Noah

J
Johnson, Pleasant Johnson, J. P.
Justice & Miller.

L
Leeds, Sam'l P. Long, James T.

M
Meltin, Miss Mollie Mintz, W. D.
Migins, James Morehead, J. F.

P
Phifer & Allison Patton, J. W.
Padgett, Miss Eliz Price, Spencer

R
Reid, Dr J T Russel, Monroe
Russel, Mrs Mary

S
Simmons, Asbury Self, Thomas
Shenck & Son

T
Twitty, Miss Alice 2 Tucker, Mrs Jane
Watson, J W 2

Persons calling for any of the above let-
ters will please say they were advertised.

M. J. CARPENTER, P. M.

IN PRESS

TO BE ISSUED AS SOON AS POSSIBLE.

A YOUTH'S HISTORY OF THE

Great Civil War.

1 vol. 16mo. Illustrated.

Price, \$1 50

THE Undersigned have in press, and
will issue as soon as possible, the
above work. It is designed to furnish
the youth of our country a candid and
impartial History of the Great War
through which we have just passed
from a Democratic standpoint. The
minds of the youth of our country are
being poisoned and mis-educated by the
false and partial histories of the Abol-
itionists, and it is of great importance
for the welfare of our country that the
real Disunionists, as they are now pro-
ving themselves to be, shall be properly
portrayed. "The great importance of a
sound juvenile literature has long been
felt and acknowledged, and as this is
the first attempt to furnish it, the pub-
lishers respectfully solicit the encourage-
ment of the public and the assistance
of the Democratic press. It will be
just such a book as every Democrat,
North or South, will desire to place in
the hands of his children to give them
a correct idea of the late war and its
causes.

All orders will be filled according to
the date of their reception, and the
book will be sent post-paid on the re-
ceipt of the price, as soon as issued.
The trade will be supplied at
the usual discount. Address
VAN EVRIE, HORTON & CO.
Publishers,
No. 162 Nassau Street, New York.

We shall feel thankful to all
editors who will copy the above, and it
will also entitle them to a copy of the

Job Work

EXECUTED

WITH

Neatness and Despatch.

AT THE

STAR OFFICE.

BLANKS

OF ALL KINDS

On Hand,

OR

Printed to Order.

AT THE

SHORTEST NOTICE.

PRICES

MODERATE,

TO SUIT THE TIMES

WANTED,

500 lbs Beeswax,

5000 lbs Rags,

500 lbs Feathers,

5000 lbs Bacon

At the Cheap Cash Store,

L. P. ERWIN.

May 2--66--tf.

F. D. WOOD,

Silversmith and Jeweller,

[BECHTLER'S OLD STAND]

RUTHERFORDTON, N. C.
IS Prepared to do any
kind of work in his line
on the shortest notice,
Repairing Watches, Clocks
&c., &c.
May, 2--66--tf.

RICHMOND

Type Foundry.

THE ONLY MANUFACTORY OF
TYPE ON SOUTHERN SOIL SOUTH OF BALTI-
MORE.

THE Proprietors of the above Foundry have also united with their Foundry a complete

PRINTER'S FURNISHING

WAREHOUSE.

Having on hand, or furnishing to order every article requisite for a Printing Office,

FROM A BODKIN TO A TEN CYLINDER PRESS, Type and Printing Material from any Foundry North furnished when required.

We can and will manufacture in Rich-
mond as good an article, and at the same
specimen prices as any Foundry North.—
We respectfully solicit the patronage of the South.

HENRY L. PELOUZE & CO.

We refer you to every Printer in this City. We also desire every Newspaper in the South to copy this advertisement for one month sending us one copy of their paper, and receive their pay for such advertisement upon purchasing five times the amount of their bill from us.

March 2--66. 1m. H. L. P. & CO.

PROSPECTUS

OF THE

Rutherford Star.

The Undersigned propose to pub-
lish, in the village of Rutherfordton,
a weekly Newspaper to be called
"THE RUTHERFORD STAR."

It is our desire to make THE
STAR a welcome visitor to all those
who feel an interest in the prosperi-
ty and welfare of our country as a
whole, and the perpetuity of our
institutions, as handed down to us
by our noble ancestry, a FEDERAL
REPUBLICAN GOVERNMENT.

Our people have but lately emer-
ged from a gigantic civil war, waged
by and between Sections of a once
glorious Union, and more desolating
to our particular section, than any-
thing that has ever happened on this
continent, and it is to be hoped,
than ever will again.

While there is life there is hope,
and notwithstanding the great
changes wrought by the late civil
war, we shall encourage the peo-
ple to honesty, industry and econo-
my, we shall take special pains to
keep them posted with all beneficial
improvements of the age, so that
they may once more enjoy bountiful
stores, prosperity and happiness.
We shall from time to time publish
such laws, both State and National,
as our people are directly concern-
ed in, and shall likewise use our
influence to establish a sound circu-
lating currency, so much needed at
the present time.

We shall be governed by princi-
ples and not men, for according to
our honest conviction, the present
condition of our country is owing to
the abandonment of principles,
we mean the abandonment of those
fundamental principles upon which
the Government of the United
States was reared.

We shall favor and encourage the
development of all our resources,
Agricultural, Mineral &c., and like-
wise such internal improvements as
will most likely be beneficial to the
country, and especially the exten-
sion of the Wilmington, Charlotte
and Rutherford Rail Road west.

As to Politics, we are TRUE CON-
SERVATIVES, believing neither in the
FIRE EATERS of the South, nor the
RADICALS of the North, but in the
Constitution, the Union; and the
enforcement of all Constitutional
laws, whether State or Federal, and
a ready and willing obedience to
the same.

The STAR will be published every
Wednesday at the following rates,
(strictly in advance,) payable in
currency or produce at market
prices.

One Copy 12 months, \$2.00
" " 6 " 1.00
J. B. CARPENTER,
R. W. LOGAN,

THE CIVIL RIGHTS BILL.

The Civil Rights Bill, as it passed both Houses of Congress over the President's Veto.

Sec. 1. That all persons born in the United States and not subject to any foreign Power, except Indians not taxed, are hereby declared to be citizens of the United States; and such citizens of every race and color, without regard to any previous condition of slavery or involuntary servitude, except as a punishment for crime whereof the party shall have been duly convicted, and shall have the same right in every State and Territory to make and enforce contracts, to sue, to be sued, be parties and give evidence, to inherit, purchase, lease, sell, hold and convey real and personal property, and to full and equal benefit of all the laws and proceedings for the security of person and property as are enjoyed by white citizens; and shall be subject to like punishment, pains and penalties, and to none other; any law, statute, ordinance, regulation or custom to the contrary notwithstanding.

Sec. 2. That any person who, under color of any law, statute, ordinance, regulation or custom, shall subject, or cause to be subjected, any inhabitant of any State or Territory to the deprivation of any right secured or protected by this act, or to punishment, pains and penalties on account of such persons having at any time been held in a condition of slavery or involuntary servitude, except for the punishment of crime whereof the party shall have been duly convicted, or by the reason of his color or race, than is prescribed for the punishment of white persons, shall be deemed guilty of a misdemeanor, and on conviction shall be punished by a fine not exceeding one thousand dollars, or imprisonment not exceeding one year, or both in the discretion of the court.

Sec. 3. That the district courts of the United States, within their respective districts, shall have exclusively of the courts of the several States, cognizance of all crimes and offences committed against the provisions of this act, and also currently with the civil courts of the United States, of all causes civil or criminal, affecting persons who are denied or cannot enforce in the courts or judicial tribunals of the State or locality where they may be, any of the rights secured to them by the first section of this act; and if any suit or prosecution, civil or criminal, has been or shall be commenced in any State court against any such person for any cause whatsoever criminal or any other person, any arrest or imprisonment, trespasses or wrong done or committed by value or under color of authority derived from this act or the act establishing a bureau for the relief of freedmen and refugees, and all acts amendatory thereof or for refusing to do any act upon the ground that it would be inconsistent with this act, such defendant shall have the right to remove such cause for trial to the proper district or circuit court in the manner prescribed by the act relating to habeas corpus and regulating judicial proceedings in certain cases approved March 3, 1863, and all acts amendatory thereof. The jurisdiction in civil and criminal matters hereby conferred on the district and circuit courts of the United States shall be exercised and enforced in conformity with the laws of the United States, so far as such laws are suitable to carry the same into effect; but in all cases where such laws are not adapted to the object are deficient in the provisions necessary to furnish suitable remedies and punish offences against the law, the common law as modified and charged by the constitution and statutes of the States wherein the court having jurisdiction of the cause, civil or criminal, is held, so far as the same is not inconsistent with the constitution and laws of the United States, shall be extended, and govern the said courts in the trial and disposition of such cause, and, if of a criminal nature, in the infliction of punishment on the party found guilty.

Sec. 4. That the district attorneys, marshals and deputy marshals of the United States, the commissioners appointed by the circuit and territorial courts of the United States, with power of arresting, imprisoning or bailing offenders against the laws of the United States, the officers and agents of the Freedmen's Bureau, and every other officer who may be specially empowered by the President of the United States, shall be and they are hereby specially authorized and required, at the expense of the United States, to institute proceedings against all and every person who shall violate the provisions of this act, and cause him or them to be arrested and imprisoned, or bailed, as the case may be, for trial before such of the United States or Territorial courts as by this act have cognizance of the offence; and with a view to affording a reasonable protection to all persons in their constitutional rights of equality before the law without distinction to race or color, or previous condition of slavery or involuntary servitude, except as a punishment for crime whereof the party shall have been duly convicted, and the prompt discharge of the duties of this act, it shall be the duty of the circuit courts of the United States and the superior courts of the Territories of the United States from time to time to increase the number of commissioners, so as to afford a speedy and convenient means for the arrest and examination of persons charged with a violation of this act.

Sec. 5. That said commissioners shall have concurrent jurisdiction with the judges of the circuit and district courts of the United States, and the judges of the superior courts of the Territories, severally, and collectively in term time and vacation, upon satisfactory proof being made to issue warrants and precepts for arresting and bringing before them all offenders against the provision of this act, on examination discharge, admit to bail, or commit them forthwith as the facts may warrant.

Sec. 6. And such commissioners are hereby authorized and required to exercise and discharge all the powers and duties conferred on them by this act, and the same duties with regard to offences created by this act, as they are authorized by law to exercise with regard to other offences against the laws of the United States. That it shall be the duty of all marshals and deputy marshals to obey and execute all warrants and precepts issued under the provisions of this act when to them directed, and should any marshal or deputy marshal refuse to receive such warrants or other process when tendered, or to use all proper means diligently to execute the same, he shall on conviction thereof be fined in the sum of one thousand dollars, to the use of the person upon whom the accused is alleged to have committed the offence; and the better to enable the said commissioners to execute their duties faithfully and efficiently, in conformity with the Constitution of the United States and the requirements of this act, they are hereby authorized and empowered within their counties respectively, to appoint, in writing under their hands, one or more suitable persons, from time to time, to execute all such warrants and other process as may be issued by them in the lawful performance of their respective duties, and the person so appointed to execute any warrant or process as aforesaid shall have authority to summon and call to their aid the bystanders or a posse comitatus of the proper county, or such portion of the land or naval forces of the United States or of the militia, as may be necessary to the performance of the duty with which they are charged, and to ensure a faithful observance of the clause of the constitution which prohibits slavery in conformity with the provisions of this act; and said warrants shall run and be executed by said officers anywhere in the State or Territory within which they are used.

Sec. 7. That any person who shall knowingly and wrongfully obstruct, hinder or prevent any officer or other person charged with the execution of any warrant or process issued under provisions of this act, or any person or persons lawfully assisting him or them, for arresting any person for whose apprehension such warrant or process may have been issued; or shall rescue, or attempt to rescue, such person from the custody of the officer, other person or persons, or those lawfully assisting, as aforesaid, when so arrested, pursuant to the authority herein given and declared; or shall aid, abet or assist any person so arrested or aforesaid, directly or indirectly, to escape from custody of the officer or other persons legally authorized, as aforesaid, or shall harbor or conceal any person for whom a warrant or process shall have been issued as aforesaid, so as to prevent his discovery and after notice or knowledge of the fact that a warrant has been issued for the apprehension of such person, shall to either of said offences be subject to a fine not exceeding one thousand dollars, and imprisonment not exceeding six months, by indictment before the District Court of the United States for the district in which said offence may have been committed, or before the proper court of criminal jurisdiction, if committed within any one of the organized Territories of the United States.

Sec. 8. That the district attorneys, the marshals, their deputies, and clerks of the said district and territorial courts, shall be paid for their services the like fees as may be allowed to them for similar services in other cases; and in all cases where the proceedings are before a commissioner he shall be entitled to a fee of ten dollars, in full of his services in each case, inclusive of all services incident to such arrests and examination. The person or persons authorized to execute the process to be issued by such commissioners for the arrest of offenders against the provisions of this act, he shall be entitled to a fee of five dollars for each person he or they may arrest and take before any such commissioner, as aforesaid, within reasonable fees as may be deemed reasonable by such commissioner for such other additional services as may be necessarily performed by him or them—such as attending at the examination, keeping the prisoner in custody and providing food and lodgings during his detention and until the final determination of such commissioner, and in general for performing such other duties as may be required in the premises, such fees may be made up in conformity with the fees usually charged by the officers of the court of justice within the proper district or county, as near as practicable, and paid out of the Treasury of the United States on the certificate of the district judge within which the arrest is made, and to be recoverable from the defendant as part of the judgment in case of conviction.

Sec. 9. That whenever the President of the United States shall have reason to believe that offences have been or are likely to be committed against the provisions of this act within any judicial district, it shall be lawful for him, in his discretion, to direct the Judge, Marshal and District Attorney of such district to attend at such place within the district, and for such time as he may designate, for the purpose of the more speedy arrest and trial of persons

charged with a violation of this act, and it shall be the duty of every Judge or other officer, when any such requisition shall be recovered by him, to attend at the place and for the time therein designated.

Sec. 10. That it shall be lawful for the President of the United States, of such persons as he may empower for that purpose, to employ such part of the land or naval forces of the United States or of the militia as shall be necessary to prevent the violation and enforce the due execution of this act.

Sec. 11. That upon all questions of law arising in any cause under the provisions of this act a final appeal may be taken to the Supreme Court of the United States.

THE STAMP ACT.

ONE OF THE TAX LAWS OF THE U. S. STATE

Acknowledgement of deeds. Exempt. Affidavit. 5 cents. (n suit or legal proceedings.) Exempt. Agreement or Appraisal, for each sheet or piece of paper on which the same is written.—5 cents. Assignments or Transfers, of mortgage lease or policy of insurance, the same duty as on the original instruments of patent right.—5 cts. Bank Checks, Drafts or Orders, &c., at sight or on demand.—2 cents. Bills of Exchange; Inland drafts or order, payable otherwise than at sight or on demand, and any promissory note whatever, payable on demand, or at a time designated (except bank notes issued for circulation, and checks made and intended to be, and which shall be, forthwith presented for payment) for a sum not exceeding \$100.—5 cents. For every additional hundred dollars or fractional part thereof.—5 cents. Bills of Lading vessels for ports of the United States or British North America.—Exempt. Or receipt of goods on any foreign ports.—10 cents. Bill of Sale of any vessel, or part thereof, when the consideration does not exceed \$500.—50 cents. Exceeding \$500 and not exceeding \$1,000.—1.00 Exceeding \$1,000, for each \$500, fractional part thereof.—50 cents. Of personal property [other than ship or vessel]—5 cents. Bond persons, for payment of money (see Mortgage.) Official.—\$1.00. For indemnifying any person for the payment of any sum of money, where the money ultimately recoverable thereupon is \$1,000 or less.—50 cents. Where the money recoverable exceeds \$1,000, for every additional \$1,000, or fractional part thereof.—50 cents. Bonds county, city and town bonds, railroads and other corporation bonds and script are subject to stamp duty. [See Mortgage.] Of any description, other than such as are required in legal proceedings, and such as are not otherwise charged in this schedule.—25 cents. Certificates of deposit in bank, sum not exceeding \$1.00.—2 cents. Of deposit in bank, sum exceeding one hundred dollars.—5 cts. Of stock in an incorporated company.—25 cents. General.—5 cents. Of a qualification of a Justice of the Peace, Commissioner of Deeds or Notary Public.—5 cents. Of search of records.—5 cents. That certain papers are on file.—5 cents. That certain papers cannot be found. 5 cts. Of redemption of land sold for taxes.—5 cts. Of birth, marriage and death.—5 cents. Of qualification of school teachers.—5 cts. Of profits on an incorporated company, for a sum not less than ten dollars and not exceeding fifty dollars, 10 cents. Exceeding fifty dollars and not exceeding one thousand dollars, 25 cents. Exceeding one thousand dollars, for every additional one thousand, or fractional part thereof, 25 cent. Of damage or otherwise, and all other certificates or documents issued by any port warden, marine surveyor, or other person acting as such, 25 cents. Certified Transcript of judgments, satisfaction of judgments and of all papers recorded or on file, 5 cents. (N.B. As a general rule, every certificate which has or may have, a legal value in any court of law or equity, will require a stamp duty of 5 cents.) Check Draft or Order for the payment of any sum of money exceeding ten dollars, drawn upon any person or other than a bank, banker or trust company, at sight or on demand 2 cents. Contract [See Agreement Brokers, 10 cts. Conveyance Deed, instrument of writing, whereby lands, tenements, or other realty sold shall be conveyed, the actual value which does not exceed five hundred dollars, 50 cents. Exceeding \$500 and not exceeding \$1,000 \$1.00. For every additional \$500, or fractional part thereof, in excess of \$1,000.—50 cts. Entry of any goods, wares or merchandise at any custom house, not exceeding \$100 in value 25 cents. Exceeding \$100 and not exceeding \$500 in value 50 cents. Exceeding \$500 in value, \$1.00. For the withdrawal of any goods or merchandise from bonded warehouse, 50 cts. Guager's Return for quantity not exceeding 500 gallons, gross, 10 cents.

Exceeding 500 gallons, 25 cents. Power of Attorney to sell or transfer stock, or collect dividends thereon. 25 cents. To vote at an election of incorporated company, 10 cents. To receive or collect rents, 25 cents. To sell, or convey or rent, or lease real estate, \$1.00. For any other purpose, 50 cents. Probate of Will or letters of administration, where the value of both real and personal estate does not exceed \$2,000, \$1.00. For every additional \$2,000 or fractional part thereof, in excess of \$2,000.—50 cts. Bonds of executor, administrators, guardians and trustees, are each subject to a stamp duty of \$1.00. Protest upon bill note, check or draft, 25 cts. Promissory Note [See Bills of Exchange, inland] Renewal, of subject to same duty as an original note. Receipt for the payment of any sum of money, or debt due, exceeding \$20, or for the delivery of any property, 2 cents. Just Deed made to secure a debt to be stamped as a mortgage conveying estate, to be stamped as a conveyance. Warehouse Receipt for any goods, wares or merchandise not otherwise provided for, deposited or stored in any public or private warehouse not exceeding \$500 in value 10 cents. Exceeding \$500 and not exceeding \$1,000 20 cents. Exceeding \$1,000, for every additional \$1,000 or fractional part thereof in excess of \$1,000, 10 cents. For any goods, &c., not otherwise provided for, stored or deposited in any public or private warehouse or yard 25 cents. Writs and Legal Documents, writ or other legal process, by which any suit is commenced in any court of record, either of law or equity 50 cents. Writ or original process issued by a court not of record where the amount claimed is \$100 or over, 50 cents. Upon every confession of judgment or cognovit for one hundred dollars or over except in cases where the tax for a writ has been paid, 50 cents. Writ or other process appeals from justices courts, or other courts of inferior jurisdiction, to a court of record, 50 cents. Warrants of distress, when the amount of rent claimed does not exceed one hundred dollars, 25 cents. When the amount exceeds one hundred dollars 50 cents. Insurance, Marine, Inland and Fire Companies. Where the consideration paid for the insurance, in cash, premium notes or both, does not exceed ten dollars, 10 cents. Exceeding \$10 and not exceeding \$50, 50 cts. Insurance, Life, when the amount insured does not exceed \$1,000.—25 cents. Exceeding \$1,000 and not exceeding \$5,000.—50 cents. Exceeding \$5,000, \$1.00. Lease of Lands or Tenements, where the rents does not exceed three hundred dollars per annum, 50 cents. Exceeding \$300, for every additional \$200 or fractional part thereof, in excess of \$300.—50 cents. Perpetually subject to stamp duty as a "conveyance." Clause of guaranty of payment of rent incorporated or indorsed, five cents additional. Measures' Return, if for quantity not exceeding 1,000 bushels, 10 cents. Exceeding 1,000 bushels, 25 cents. Mortgage trust deed, bill of sales, or personal bond for the payment of money exceeding \$100 and not exceeding \$500.—50 cents. Exceeding \$500, for every additional \$500 or fractional part thereof, in excess of \$500, 50 cents. Pawnors' Checks, 5 cents. Passage Ticket from the United States to any foreign port, costing not more than \$35, 50 cents. Costing more than \$35 and not exceeding \$50, \$1.00. For every additional \$50 or fractional part thereof, in excess of \$50, 1.00.

GENERAL REMARKS.

Revenue Stamps may be used indiscriminately upon any of the matters or things enumerated in schedule B, except proprietary and playing card stamps, for which a special use has been provided. Postage stamps cannot be used in payment of the duty chargeable on instruments. It is the duty of the maker of an instrument to affix and cancel the stamp thereon. If he neglects to do so, the party for whose use it is made, may stamp it before it is used; but in no case can it be legally used without a stamp; and if used after the 30th of July, 1864, and used without a stamp, it cannot afterwards be effectually stamped. Any failure upon the part of the maker of an instrument to appropriately stamp it, renders him liable to a penalty of two hundred dollars. Suits are commenced in many States by other process than writ, viz: summons, warrants, publication, petitions &c., in which case these, as the original process, severally require stamps. Writs of scire facias are subject to stamp duty as original processes. The jurat of an affidavit, taken before a Justice of the Peace, Notary Public, or other officer duly authorized to take affidavits, is held to be a certificate, and subject to a stamp duty of 5 cents, except when taken in suits or legal proceedings. Certificates of loan in which there shall appear any printed or written evidence of an amount of money to be paid on demand, or at any time designated, are subject to stamp duty as Promissory Notes. The assignment of a mortgage is subject to the same stamp duty as that imposed upon the original instrument; that is to say, for every sum of five hundred dollars, or any fractional part thereof, of the amount secured by the mortgage, at the time of its assignment, there must be affixed a stamp or stamps, denoting a duty of fifty cents. When two or more persons join in the execution of an instrument, the stamps to which this instrument is liable under the law, may be affixed and cancelled by one of the parties. In conveyances of real estate, the law provides that the stamp affixed must answer to the value of the estate on interest conveyed. No stamp is required on any warrant of attorney accompanying a bond or note, when such bond or note has affixed thereto the stamp or stamps denoting the duty required, and whenever any bond or note is secured by mortgage, but one stamp duty is required on such papers, such stamp duty being the highest rates required for such instruments, or either of them. In such case a note or memorandum of the value or denomination of the stamp affixed, should be made upon the margin or in the acknowledgement of the instrument which is not stamped.

[CIRCULAR NO. 43.]

In Relation to Stamping Instruments issued without Stamps, or Insufficiently Stamped.

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE, Washington, March 16th 1866.

The first Internal Revenue Act took effect, so far as related to stamp duties, October 1st, 1862. Instruments executed and delivered prior to that date, though they may be recorded afterwards, are not chargeable with stamp duties.

If any instrument subject to stamp duty was issued after October 1st, 1862, and prior to August 1st, 1864, unstamped, or insufficiently stamped, the appropriate stamp may be affixed in the presence of the Court, Register, or Recorder, as provided by section 163 of the act of June 30, 1864.

Any instrument issued since August 1, 1864, unstamped, or insufficiently stamped, may be stamped by the Collector upon payment of fifty dollars, and where the amount of the stamp duty exceeds fifty dollars, on payment also of interest on said duty at the rate of six per cent from the day on which the stamp should have been affixed.

If the instrument is presented to the Collector within twelve calendar months from its issue, the Collector is authorized to remit the penalty, provided it shall appear to his satisfaction that the omission to stamp it was by reason of accident, mistake, inadvertence, or urgent necessity; and without willful design to evade or delay the payment of stamp duty.

If the instrument is not presented within twelve calendar months, the penalty and interest must be paid to the Collector before he can render it valid by affixing the appropriate stamp, without regard to the cause of the omission to stamp it at the time of its issue. The Commissioner has no power to remit this penalty.

Deputy Collectors, unless acting Collectors under sec. 39, have no authority to affix stamps or remit penalties under section 158.

The stamp to be affixed to any instrument is that required by law existing at the time when the instrument was made, signed, and issued.

When an instrument is properly stamped under either of said sections the stamping relates back to the time when the instrument was issued, and renders it from the beginning as valid to all intents and purposes as if it had been duly stamped when made, signed, and issued.

The whole amount of penalties paid to Collectors for validating unstamped instruments should be returned on Form 58 with other unassessed penalties, and the money deposited to the credit of the Treasury of the United States with other collections.

E. A. ROLLINS, Commissioner.

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